



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2002
FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

INSTRUCTIONS

- Only residents of Missouri may use this form. See information on reverse side to assist you in completing this form.
- **You and your spouse must each use a separate Form MO-CR.**
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

CLAIMANT'S NAME		SOCIAL SECURITY NO.	
1. Resident claimant's total adjusted gross income (from Form MO-1040, Line 5Y or 5S or Form MO-1040C, Line 3)	1		00
2. Resident claimant's Missouri income tax (from Form MO-1040, Line 25Y or 25S or Form MO-1040C, Line 14)	2		00
COMPLETE FOR EACH STATE OR POLITICAL SUBDIVISION (OTHER THAN MISSOURI) TO WHICH YOU PAID INCOME TAX. USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.			
STATE OF:		STATE OF:	
3. Wages and commissions	00	3	00
4. Other (describe nature)	00	4	00
5. Total — Add Lines 3 and 4.	00	5	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 34).	00	6	00
7. Net amounts — Subtract Line 6 from Line 5.	00	7	00
8. Percentage of your income taxed — Divide Line 7 by Line 1.	%	8	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	00	9	00
10. Income tax you paid on the income from Line 7 above. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.	00	10	00
11. Credit — Enter the smaller amount of Line 9 or Line 10.	00	11	00
12. Total credit (total of amounts from Line 11) Enter here and on Form MO-1040, Line 26, or Form MO-1040C, Line 15.	TOTAL 12		00

MO 860-1095 (11-2002)

This form is available upon request in alternative accessible format(s).



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2002
FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

INSTRUCTIONS

- Only residents of Missouri may use this form. See information on reverse side to assist you in completing this form.
- **You and your spouse must each use a separate Form MO-CR.**
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

CLAIMANT'S NAME		SOCIAL SECURITY NO.	
1. Resident claimant's total adjusted gross income (from Form MO-1040, Line 5Y or 5S or Form MO-1040C, Line 3)	1		00
2. Resident claimant's Missouri income tax (from Form MO-1040, Line 25Y or 25S or Form MO-1040C, Line 14)	2		00
COMPLETE FOR EACH STATE OR POLITICAL SUBDIVISION (OTHER THAN MISSOURI) TO WHICH YOU PAID INCOME TAX. USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.			
STATE OF:		STATE OF:	
3. Wages and commissions	00	3	00
4. Other (describe nature)	00	4	00
5. Total — Add Lines 3 and 4.	00	5	00
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 34).	00	6	00
7. Net amounts — Subtract Line 6 from Line 5.	00	7	00
8. Percentage of your income taxed — Divide Line 7 by Line 1.	%	8	%
9. Maximum credit — Multiply Line 2 by percentage on Line 8.	00	9	00
10. Income tax you paid on the income from Line 7 above. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.	00	10	00
11. Credit — Enter the smaller amount of Line 9 or Line 10.	00	11	00
12. Total credit (total of amounts from Line 11) Enter here and on Form MO-1040, Line 26, or Form MO-1040C, Line 15.	TOTAL 12		00

MO 860-1095 (11-2002)

This form is available upon request in alternative accessible format(s).

INFORMATION TO COMPLETE FORM MO-CR

This form may be used by a resident individual, resident estate, or resident trust. A resident individual also includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 25, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — Enter on Line 2 the amount from Line 25Y or 25S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

Line 5 — Add Lines 3 and 4. Enter the total on Line 5.

Line 6 — Enter on Line 6 any adjustments to income from Federal Form 1040A, Line 20, or Federal Form 1040, Line 34 of which were related to the income reported on Lines 3 and 4. **Do not complete a column for Missouri income.**

Line 7 — Subtract Line 6 from Line 5 and enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

Line 10 — Enter on Line 10 the income tax that you actually paid (**not the amount withheld**). If both you and your spouse paid income tax on a joint or combined return, each must claim his or her own portion of the tax paid. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments. **You and your spouse must complete a separate Form MO-CR.**

Line 11 — Enter on Line 11 the smaller amount of Line 9 or Line 10. Your credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income.

Line 12 — Enter total credit on Line 12 and on Form MO-1040, Line 26, or Form MO-1040C, Line 15, and complete your return.

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

MO 860-1095 (11-2002)

INFORMATION TO COMPLETE FORM MO-CR

This form may be used by a resident individual, resident estate, or resident trust. A resident individual also includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 25, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — Enter on Line 2 the amount from Line 25Y or 25S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

Line 5 — Add Lines 3 and 4. Enter the total on Line 5.

Line 6 — Enter on Line 6 any adjustments to income from Federal Form 1040A, Line 20, or Federal Form 1040, Line 34 of which were related to the income reported on Lines 3 and 4. **Do not complete a column for Missouri income.**

Line 7 — Subtract Line 6 from Line 5 and enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

Line 10 — Enter on Line 10 the income tax that you actually paid (**not the amount withheld**). If both you and your spouse paid income tax on a joint or combined return, each must claim his or her own portion of the tax paid. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments. **You and your spouse must complete a separate Form MO-CR.**

Line 11 — Enter on Line 11 the smaller amount of Line 9 or Line 10. Your credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income.

Line 12 — Enter total credit on Line 12 and on Form MO-1040, Line 26, or Form MO-1040C, Line 15, and complete your return.

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona		IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	DE—Delaware	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	FL—Florida	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado	GA—Georgia	KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

MO 860-1095 (11-2002)